

Local Records Retention Schedules

Missouri Revised Statutes Chapter 109 (Public and Business Records) Section 255 authorizes the Local Records Board to establish minimum retention periods for the administrative, fiscal and legal records created by local governments.

Retention and disposition of records that are common to many offices are included in the General Schedule. Records unique to particular offices are addressed in individual office schedules.

November 2004

Assessor Records Retention Schedule

See also the [General Records Retention Schedule](#).

Using this Records Retention Schedule

Everyday local government offices throughout Missouri produce records that document the rights of citizens, the actions of the government that serves them and the history of the community in which they live. It is the responsibility of local government to effectively maintain and manage these records and to ensure the continued preservation of those records of essential evidence that have enduring and permanent value.

The introduction to this retention schedule provides local government officials with basic information on records and the application of retention schedules.

What is a Record?

A "**record**" is defined as any "document, book, paper, photograph, map, sound recording or other material, regardless of physical form or characteristics, made or received pursuant to law or in connection with the transaction of official business" (109.210(5) RSMo). This definition includes those records created, used and maintained in electronic form.

Non-Records

Even though records include a broad spectrum of recorded information, not all recorded information is a record. According to Section 109.210(5) RSMo, the following are not records: "...Library and museum material made or acquired and preserved solely for reference or exhibition purposes, extra copies of documents preserved only for convenience of reference, and stocks of publications and of processed documents are not included within the definition of records..."

Other examples of non-records include the following materials:

- Identical copies of documents maintained in the same file.
- Extra copies of printed or processed materials (official copies of which are retained by the office of record).
- Superseded manuals and other directives (maintained outside the office of record).
- Materials documenting employee fringe activities (blood donors, charitable funds, social and professional meetings, etc.)
- Work papers and drafts of reports or correspondence. Transcribed stenographic materials.
- Blank forms.

- Materials received from other activities that require no action (official copies of which are retained by the office of record).
- Catalogs, trade journals and other publications or papers received from government agencies, commercial firms or private institutions that require no action and are not part of an action case record.

Non-records do not require retention scheduling or destruction authorization or reporting. To control excessive accumulation, it is necessary to keep only current, useful materials and to destroy non-records immediately after needs have been satisfied. Avoid filing non-record material with records.

The Value of Local Government Records

Some records, because of their enduring administrative, fiscal, legal or historical value, should be permanently retained. These records require that special care and consideration be given to their storage conditions and the feasibility of preservation microfilming. Examples of permanent records include year-end reports; minutes; property records such as deeds; and birth, death and marriage records.

Most records do not have values that warrant their permanent preservation. Those records with short-term value should, upon reaching end of the retention period, be destroyed.

Statutory Authority for Establishing Records Retention Requirements

In 1965, the Missouri General Assembly established a State Records Commission to approve retentions for records produced by state agencies. In 1972, Missouri's Business and Public Records Law (Chapter 109) was expanded to include local government. Thus, the Missouri Local Records Board was established to set retention times for local government records. The 16-member board, chaired by the Secretary of State, consists of local government officials from all classes of counties and cities, elementary and secondary education, higher education and a person active in historical society groups.

Supplemental to the Local Records Board, the Records Management and Archives Service of the Secretary of State's office provides assistance to local governments and implements board policy.

Application of the Records Retention Schedule

This schedule establishes minimum retention periods and authorizes dispositions for many of the administrative, fiscal and legal records common to most local governments. Retention periods are based upon federal and state mandates, record surveys, business needs, and general knowledge as to how long records should be kept. Using the schedule as a guide and without seeking further approval from the Local Records Board, any local government may regularly dispose of any of its records that appear on this schedule. The schedule is subject to the following exceptions and limitations:

- A. Local government offices may retain any of their records beyond the retention periods set by the schedule, as they deem necessary. The schedule establishes only a minimum period of retention. Before retaining a record longer than the minimum time required, however, the office should be certain that it has good reason to do so. Unnecessary retention of records can be expensive in space and filing equipment and may expose the office to costly litigation and discovery requirements.
- B. This schedule does not relieve local governments of retention requirements mandated by other state and federal statutes and regulations. When such an obligation does exist, then the longer retention period takes precedence.
- C. This schedule generally reflects audit requirements in its prescribed retention periods, but audits are not always completed in a timely fashion. Therefore, any record required for an

audit must be retained until completion of that audit, regardless of its stated retention period in the schedule.

- D. This schedule does not authorize destruction of records that could be deemed relevant to current or pending litigation.

Retention and disposition of records that are common to many offices are included in the General Schedule. Records unique to particular offices are addressed in individual office schedules. All schedules are available on the Secretary of State's website at

<http://www.sos.mo.gov/archives/localrecs/schedules>.

Destruction of Records

The records classification and retention periods in this manual constitute legal authority for retention and disposal of official records. No records can be destroyed until they meet the minimum retention period listed in this manual. In cases where there is no schedule for a particular record series, the Local Records Board must grant permission for the destruction.

The disposition of records should be recorded in a document such as the minutes of the city council or other legally constituted authority that has permanent record status. The record should include the description and quantity of each record series disposed of, manner of destruction, inclusive dates covered and the date on which destruction was accomplished.

The retention schedule does not prescribe the method of destruction (shredding, burning, landfills, etc.), however, record series with a disposition of *Destroy securely* contain confidential data. These records should be destroyed under the supervision of a competent person(s) designated (or appointed) to ensure that no records fall into unauthorized hands and that the data cannot be reconstructed.

Preservation of Permanent Records

A fundamental, yet often neglected obligation of local government is to care for its permanent records-in this case, some of the records that it generates and receives. The records that have been identified as permanent require special handling and storage if they are to be preserved. The continuous interaction between a record's medium-paper, magnetic tape, film, etc. -and the quality of the environment in which it is kept-temperature, humidity, light, and air-determines the severity and rate of its deterioration.

By microfilming older, deteriorating, but permanently valuable records, local governments can generate durable copies for research and prevent further damage or deterioration of the original. When filmed, processed, and maintained to archival specifications, the master negative will ensure that permanently valuable records are preserved for generations to come.

The Missouri Local Records Grant program can provide financial assistance in the form of grants-in-aid to supplement local funds for preservation initiatives, such as archival supplies, shelving and preservation microfilming.

A Note about Electronic Records

Permanent records existing solely in electronic form are in danger of becoming inaccessible through media decay and hardware/software obsolescence. Periodic migration and transfer of permanent records to stable preservation media, such as microfilm, should be considered as a best practice for local government to fulfill its statutory responsibility to maintain permanent records.

A Note about Retention Periods

This schedule provides minimum retentions. Local authorities may choose to keep a particular series or record for a longer period of time. It should be kept in mind, however, that a record kept beyond its listed retention must be made available for inspection upon request.

Retention Definitions:

COA=Completion of Audit. Note that COA is coupled with a lot of 5-year entries to help encourage regular audits. Not all jurisdictions are required to have audits by statute. Audits for some municipalities are governed by the level of federal financing for bonds and public improvements, and thus are governed by federal retentions. Most municipalities are governed by their local authority (alderman, council, mayor, etc.) for auditing policy. Local jurisdictions may consult RSMo 29 to review the State Auditor's chapter for petition audits (see RSMo 250 for large capital projects such as bonds for water and sewer). For general auditing explanations and advice we recommend that clerks contact the State Auditor's office at 573.751.4213.

DCA=Destroy in Current Area/Reference. Series with these retentions are considered "reference" records and may be destroyed when they are no longer of use.

Modifications and Additions

Because records reflect activities that are constantly changing, the retention requirements for them sometimes require revision as well. Consequently, records retention and disposition schedules often need modification or additions in order to be realistic and effective. Furthermore, because local governments are so large, it is impractical to consult with every office regarding specific schedule entries. There may be some retention periods and disposition requirements within this schedule that fail to account for all relevant factors and there may be some important record series not addressed here which need to be added. The Local Records Program welcomes all comments and suggestions concerned with improvement of record retention schedules through modifications and additions.

For further information on any records management or preservation issue, please contact:

Missouri Secretary of State
Local Records Preservation Program
PO Box 1747, Jefferson City, MO 65101-1747
Telephone: (573) 751-9047
Fax: (573) 526-3867

Assessor Records Retention Schedule

See also the [General Records Retention Schedule](#).

002.001

Change of Address Record

Also Called:

Address Changes, Address File

Function:

Documents change of address for persons owning property within the county.

Content:

May include: name of property owner, social security number, address change, legal description of property, account number, effective date, signature of person requesting change, letters, notifications signed by prior and new lands owners, forms sent with tax statements and returned, notifications from mortgage companies.

Minimum Retention:

Keep for one tax year unless taxes are delinquent, then keep until satisfied.

Disposition:

Destroy securely

Note:

Duplicate copy may be retained in the Collector's office. See RSMo 52.240.

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002.002

Building Permits (Assessor Copy)

Also Called:

Function:

Permits granted to property owners to erect new structures, including signs, or make structural changes to existing ones. Serves as official authorization and record of construction and major remodeling activities.

Content:

May include: name of owner, amount of money to be expended, type of structure, location, date and name of contractor.

Minimum Retention:

Completion of audit

Disposition:

Destroy

Note:

Record copies retained permanently by Clerk or Planning and Zoning office.

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002.003

Plats

Also Called:

Land Plats, Plat Book, Counter Plats, Office Plats, Special Tax Plats

Function:

Documents the legal survey and mapping of lands for grants and conveyances.

Content:

Information includes location, boundaries and divisions, date of survey, certificate of surveyor, scale, property owners, date of recording, and plat map.

Minimum Retention:

Reference. Destroy when no longer necessary.

Disposition:

Destroy

Note:

Record copies filed with Recorder.

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002.004

Property Change Form

Also Called:

Function:

Documents a legal change in property that affects taxation, such as owner, address, new parcel, acreage, dimensions, tax district, property lines or location, etc.

Content:

May include: change code and number, parcel number, type of change, tax district code, owner and previous owner name and address, book and page of recording in county recorder's office for deed and plat, section, township and range, acreage, subdivision, lot and block, office routing documentation including map work, structure calculations, valuation, computer entry, assessment review, narrative description, and notations.

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

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002.005

Property Transfer Slips

Also Called:

Property Change Form, Deed Transfer Log

Function:

Documents changes in property that affect taxation. Information from deed filed in Recorder's office.

Content:

May include: date, legal description, parcel number, acreage, type of change, grantor, grantee, address, subdivision, block, lot, district, Recorder's book and page numbers,

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

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002.006

Assessor's Books

Also Called:

Abstracts

Function:

Summaries (alphabetical, numeric and map order) of all real estate and personal property assessments with values as of January 1. Data gathered from property record cards and personal property lists. Produced annually by the Assessor and forwarded to the Clerk for certification by the County Commission.

Content:

May include: name and address of property owner, legal description of property, assessed and appraised valuation by sub-classification, parcel identification number.

Minimum Retention:

5 years

Disposition:

Destroy

Note:

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002.007**Aggregate Abstract - State Tax Commission Form 11 and 11A (amendment)**

Also Called:

Function:

Annual summary valuation by sub-class or category of all property within the county as of January 1. Abstracted from Assessor's Book. Forms sent to State Tax Commission for approval (sent by county clerk in township counties). Certified copy returned to designated county official as required by statute.

Content:

Includes: county name, descriptions of real and tangible personal property, new construction and improvements, railroad and utility property, vehicles, and livestock, number or units assessed, assessed valuation and totals, name and signature of the Clerk, telephone and fax numbers, date.

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

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002.008**Tax Exemption Form**

Also Called:

Function:

Documents that owner is exempt from paying taxes on real or personal property.

Content:

May include: name of individual or non-profit organization, address, and signature of property owner or official designee of non-profit organization, legal description and valuation of real or personal property, parcel number, account number, justifications for exemption or abatement, percentage of tax allocated, Assessor's name and signature as certification, phone number, date.

Minimum Retention:

Destroy when superseded or no longer necessary.

Disposition:

Destroy securely

Note:

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002.009**Tax Waiver**

Also Called:

Tax Clearance Form, Clearance Slip, Licensing Permit

Function:

Documents property not appearing on the tax record for previous year. Issued to new residents or persons in special circumstances. Original issued to taxpayer, copy retained in office.

Content:

May include: name, address, account number, social security number, signature of applicant, Clerk, date, description of property.

Minimum Retention:

1 Year

Disposition:

Destroy securely

Note:

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002.010

Personal Property - Appraiser Survey Report

Also Called:

Survey Report, Field Worksheet, Field Workbook

Function:

Used as record of field inspection and interviews.

Content:

May include: survey report includes account number, district, date, daily report and call number, appraiser name, name of company and address with phone number, and status of calls (arrival, departure, account closed, return call), name and title of person interviewed, cooperation status, books examined (Y/N), type of business and license, license number, beginning date of business, liable year, owner's home or home office address, consigned or leased equipment, source, federal identification number, remarks. The field worksheet includes the daily report number and page number, date, appraiser name, account number, name and address, area, quantity description and remarks, and

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

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002.011

Personal Property - Assessments (Individual)

Also Called:

Assessment List, Personal Property Master List, Assessment Worksheet, Tax Return, Declaration

Function:

Form submitted by Tax Payer to Assessor. Lists all tangible, taxable property owned or declared by individuals on the first day of January each year. Used for adjustments and changes of personal property on tax bills.

Content:

May include: name, address, social security number and signature of taxpayer, date completed, description of personal property including: vehicles, watercraft, aircraft, farm machinery, crops, livestock, mobile homes, office equipment, and rentals, valuations and totals, codes for special tax districts (school, fire, water, city), corrections requested/supplied, account number, tax year, bill and batch number, remarks, signature of Assessor/Clerk, processing date.

Minimum Retention:

5 Years

Disposition:

Destroy securely

Note:

Approval Date:

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002.012

Personal Property - Assessments (Corporate)

Also Called:

Assessment List, Assessment Worksheet, Tax Return, Declaration

Function:

Form submitted by Tax Payer to Assessor. Lists all tangible, taxable property owned or declared by corporation or business on the first day of January each year. Used for adjustments and changes of personal property on tax bills.

Content:

May include: notation area for change of name or address and date. Total number of employees, federal employer identification number, type of business, local address, standard industrial classification code of business, lease/rent (Y/N), description of equipment leased/rented, lease number, name and address of lessee, date of installation, monthly rental, specifics for vehicles, consigned property, equipment deleted from prior return. Depreciation schedules for equipment, expendable goods and supplies, construction in progress, computer hardware, non pre-installed canned software, consumer coin-operated equipment, consumer-utilized equipment, electronic, video and test equipment, office machines, restaurant equipment, furniture and fixtures, non manufacturing machinery and equipment, non manufacturing computer controlled machinery and equipment, livestock, cable television companies information, automobiles, trucks, tractors, cycles, buses, recreation vehicles, boats and motors, airplanes and other miscellaneous vehicles, address where general ledger and supporting journals are maintained, signature, date, printed name, title, complete corporate name, person to contact for questions, phone number, and codes.

Minimum Retention:

5 Years

Disposition:

Destroy securely

Note:

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002.013

Personal Property - Add-On Assessments

Also Called:

Personal Add-On, County Court Order

Function:

Personal property assessment sheet filled out by taxpayer after required submission date, attached to county court order.

Content:

May include: name and address of taxpayer, property listing of vehicles, boats/jet skis, assessed valuation of boat motors and trailers and docks, camping trailers, aircraft, farm machinery and animals, trailers, and mobile homes, assessment breakdown for state, county, ambulance district, health district, handicap tax, and school tax.

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

Original filed with Clerk, copy forwarded to Collector.

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002.014

Real Estate - Property Record Card

Also Called:

Appraisal Cards, Residential Report Form, Commercial Report Form, Real Estate Index Card File

Function:

Contains the complete information on the appraisal and assessment of real property.

Content:

May include: taxpayer's name, address, parcel number, legal description of property including acreage, improvements (size, quality of building, list of taxable features of improvements, and photographs or drawings), appraised and assessed values, depreciation factors, income data, tax codes, notes regarding Board of Equalization adjustments, date, deed book and page numbers.

Minimum Retention:

Destroy when superseded.

Disposition:

Destroy

Note:

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002.015**Real Estate - Certificate of Value**

Also Called:

Function:

Documents the nature and circumstances peculiar to the sale of real estate, whether any personal property was included in the sale price, whether the purchaser assumed any mortgages or liens, loans, leases or taxes, the method of financing, and whether any special assessments are levied against the property.

Content:

May include: property address, parcel number, grantor, grantee and address, signature, purchase price, transaction information concerning market value, title transfer, reason for no exchange of money if applicable.

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

This records series is specific to charter forms of government and includes the City of St. Louis and the counties of Jackson, St. Charles, and St. Louis.

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002.016**Real Estate - Assessments**

Also Called:

Assessment Book, Tax Register, City Block Order

Function:

Shows current rate of assessment. Used at first of year.

Content:

May include: name, address, valuation, legal description, parcel identification number, lending agency number, class code, redevelopment code, assessment district number, tax amount, and fees.

Minimum Retention:

5 Years

Disposition:

Destroy securely

Note:

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002.017**Real Estate - Questionnaires/Supplementary Information**

Also Called:

New Construction, Mobile Home, Real Estate Questionnaires

Function:

Supplements information needed for valuation. Updates and changes can be noted in database.

Content:

May include: parcel number, date, name, address, description of property, price, date of purchase type of sale, personal property sold, comments, builder name if new

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

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002.018**Real Estate - Notice of Change in Valuation**

Also Called:

Correction, Valuation Notices

Function:

Notification of additions to, or deductions from the appraised value of real property. Mailed to owner by Assessor.

Content:

May include: name and address of property owner, legal description and type of property, taxing district, appraised value for prior and current year, addition or deduction, and reason for revision.

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

Approval Date:

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002.019**Tax Books and Indexes (Duplicates)**

Also Called:

Tax Book, Tax Rolls, Tax Blotters, Tax Paid List, Record of Delinquent Taxes, Land Tax Book, Land Tax and Assessment Book

Function:

Record of real and personal property taxes assessed and paid.

Content:

May include: name, address, property description and assessed valuation, total taxes charged with apportionment breakdown of taxing jurisdictions.

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

Record copy retained permanently by either the Collector or in counties with a township form of government, the Clerk. See Collector's schedule for full descriptions. Assessors should verify that the above offices have record copies before authorizing destruction of duplicates. Duplicate records identified for permanent retention should be transferred to the appropriate office.

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002.020**Tax Abatement Records**

Also Called:

Abatement of Erroneous Tax Assessment, Abatement Form, Complaint for Review of Assessment

Function:

Record of abatements or changes to tax assessments initiated in the Assessor's office.

Content:

May include: date, name of taxpayer, type (real or personal) and amount of assessment, parcel number (if applicable), reason that original assessment was erroneous, corrected assessment amount, abated tax distribution, certification of Clerk, abatement number, property record number, date, name of employee who initiated abatement, final date, computer entry date, file number, and remarks.

Minimum Retention:

5 Years

Disposition:

Destroy securely

Note:

See also: County Collector's schedule, 005.022 and County Clerk's schedule.

Approval Date:

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002.021**Board of Equalization Records**

Also Called:

Function:

Record of BOE actions regarding the equalization of the valuation and assessment of all real and tangible personal property. Documents appeals on assessments.

Content:

May include: appeal form, record of board members vote, appraisal value, conclusion, level of assessment, exempt or taxable decision, recommendation by staff, sales, income approach, correspondence, photos, rental income, expense statements, cost estimates for renovation, waiver to appear, withdrawal documentation, contract, closing statements,

Minimum Retention:

Reference. Destroy when no longer necessary. See Note.

Disposition:

Destroy

Note:

Record copy retained permanently by Clerk. Exception: St. Louis City, Assessor maintains record copy permanently.

Approval Date:

November 19, 2003

002.022**Board of Equalization, Appeal Form**

Also Called:

Appeal of Taxes on Real Estate, Board of Equalization Appeals

Function:

Request for review of assessed taxes on real and tangible personal property.

Content:

May include: appeal number, legal description, assessed value, purchase price and date of purchase, opinion on current market value and why assessment is inequitable (or exempt), discussed with Assessor (Y/N), signature, date, mailing address, decision of Board of Equalization with assessment total, date, signature/member of the board, address of State Tax Commission for further appeal if needed.

Minimum Retention:

Reference. Destroy when no longer necessary. See Note.

Disposition:

Destroy

Note:

Record copy retained by Clerk. Exception: St. Louis City, Assessor maintains record copy for 5 years.

Approval Date:

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002.023**Reports Submitted by Utility Companies (Real and Personal Property)(13f,13h,13g)**

Also Called:

State Tax Commission - Local Assessments - Form 30, Schedule 14

Function:

Lists property for determination of tax to be collected. Filed with Assessor before April 1, filed by Assessor with Clerk and State Tax Commission prior to April 20.

Content:

May include: county name, company name, year, line number and item, location, original cost market value, assessment, total, real property and personal property, signature of Assessor.

Minimum Retention:

5 Years

Disposition:

Destroy

Note:

Approval Date:

November 19, 2003

002.024**Maps - Aerial**

Also Called:

Aerial photos

Function:

An aerial photo or blueprint copy of photograph that serves as a base map for recording all changes in property which affect assessment and taxation. Includes any updated

Content:

May include: land characteristics, including drainage, structures, vegetation and roads, dates of photography and subsequent updates, subdivision name, map legend, and locator index.

Minimum Retention:

Permanent

Disposition:

Archive. Microfilm for preservation.

Note:

Approval Date:

November 19, 2003

002.025**Maps - Composites**

Also Called:

A paper map composed of all information contained in aerial maps and overlays.

Function:

Content:

May include: land characteristics, including drainage, structures, vegetation and roads, dates of original photography and subsequent updates, subdivision name, map legend, and locator index.

Minimum Retention:

Permanent

Disposition:

Archive. Microfilm for preservation.

Note:

Approval Date:

November 19, 2003

002.026**Maps - Overlays**

Also Called:

Function:

A Mylar original or blueprint copy of maps that documents changes to property subsequent to aerial photo base maps.

Content:

May include: dates of original photography and subsequent updates, subdivision name, map legend and locator index. Information includes property plats, subdivision surveys, book and page of recording in county Recorder's office.

Minimum Retention:

Destroy when superseded. See Note.

Disposition:

Destroy

Note:

Information from overlays should be included on composites before destruction.

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002.027**Maps - Reference**

Also Called:

Lake, National Forest Land, Railroad Right of Ways, State Roads, Soil and Utility maps.

Function:

Maps provided by outside sources to document land use/designation. Serves as reference copies for local government.

Content:

May include: location of boundaries, roadways, structures, utilities, track, waterways, right-of-way and easements, acreage, survey data, plan and profile, construction data, ownership.

Minimum Retention:

Destroy when superseded.

Disposition:

Destroy

Note:

Original records created and maintained by the issuing agency or body.

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